



## The City of Harrisburg, Pennsylvania, Incorporated March 19, 1860

DEPARTMENT OF ADMINISTRATION

Tax and Enforcement Office  
Suite 305 A

(717) 255-6513

Dear Vendor:

On January 1, 1993, this office began enforcing an already existing policy regarding vending licenses.

**Any** Vendor as described in Chapter 5-305 of the City Codified Ordinance, is required to obtain a Vendor's license in the amount of \$50.00. This license is valid until the end of that **calendar** year.

All Vendors are also required to obtain a Business Privilege and Mercantile License, as stated in Chapter 5-715, in the amount of \$40.00. This license is valid until the end of that **calendar** year, and the tax return and payment is due on April 15 of the following year. The tax is based on the gross receipts you received from the sale(s) of your merchandise.

As a vendor you are required to obtain permission from the **property owner** of where you would like to sell your merchandise. The property owner will need to sign the Permission Slip supplied to you by this office.

Once you have completed these forms in their entirety, you will need to supply this office with both the Mercantile Application and the General License Application along with the required fee of \$90.00 (**check or money order only**). The signed Permission Slip and a copy of your Sales Tax License issued by the PA State Department of Revenue will also need to be attached to the applications. This office will not accept applications separately.

Failure to provide **all** of the above information required for proper enforcement of the Vendor=s License shall cause rejection of this application and shall require a new application and filling fee.

The processing time of your application will be contingent upon Zoning=s Approval. Once we receive the approval from Zoning, you will receive your licenses in the mail. These licenses must be prominently displayed at all times. Please refer to the Permission Slip for the Rules and Regulations pertaining to you selling your merchandise.

Should you have any questions, you may contact this office, at the number listed above, between the hours of 8:00 a.m. and 4:30 p.m., Monday thru Friday.

Sincerely,

Tax and Enforcement Office

MWH/rmr

This chapter was enacted under the authority of the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, as amended, 53 P.S. §6901 et seq., and the Third Class City Code §2403 (60) and §2604, Act of June 23, 1931, P.L. 932, as amended and reenacted by Act of August 24, 1953, P.L. 1337, 53 P.S. §37403 (60) and §37601.

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#### **5-305.1**

#### **TAX LEVY**

In addition to all other taxes levied and collected, an annual license tax for general revenue purpose is hereby imposed; to be assessed, levied and collected from all persons engaged in the City in each and every trade, business calling and occupation and according to the classifications hereinafter set forth. (Ord. 33-1982.)

#### **5-305.2**

#### **YEARLY COLLECTION**

The tax hereby imposed shall be assessed, levied and collected yearly for each calendar year beginning January 1 and ending December 31 of the same year. (Ord. 33-1982.)

#### **5-305.3**

#### **STREET SALES**

(a) All street vendors, hawkers, peddlers, hucksters, and all their assistants selling or offering for sale goods, wares, merchandise, or products of any kind in or about the streets of the City, other than itinerant wholesale dealers, hucksters or peddlers, shall each pay an annual license tax of fifty dollars (\$50.00). However, nothing in this section shall be construed to authorize the collection of a license tax from any farmer who sells his or her own produce. The granting of a license under this section shall not authorize any licensee to interfere with public travel or otherwise maintain a public nuisance.

(b) All of the aforementioned street vendors, hawkers, peddlers, hucksters, and all their assistants shall procure from the Tax Enforcement Administrator an identification card showing the kind of business engaged in, which card shall be good only until December 31<sup>st</sup> next following its issuance. Such card shall not be transferable and shall at all times be conspicuously displayed on the clothing of the person issued the same while such person is engaged in any of the aforesaid occupations. (Ord. 33-1982.)

#### **5-305.4**

#### **INSTALLMENT TRANSACTIONS**

All persons or dealers transacting business by selling or leasing goods upon installment shall each pay an annual license tax of twenty-five dollars (\$25.00). (Ord. 83-1954.)

S-14  
**CITY OF HARRISBURG**  
**APPLICATION FOR A GENERAL LICENSE**

**MAIL TO:** TAX AND ENFORCEMENT OFFICE  
10 N. 2ND STREET, SUITE 305-A  
HARRISBURG, PA 17101

**CHECK OR MONEY ORDER ONLY**  
PAYABLE TO "CITY TREASURER"

APPLICATION IS HEREBY MADE FOR GENERAL BUSINESS  
LICENSE AS DEFINED UNDER PART THREE OF THE CODIFIED  
CODIFIED ORDINANCES, CITY OF HARRISBURG, AS AMENDED BY  
CITY COUNCIL OF THE CITY OF HARRISBURG PROVIDING SAME:

<input type="checkbox"/> TRANSIENT MERCHANT	\$200.00
<input type="checkbox"/> VENDORS (Special Events)	50.00
<input type="checkbox"/> DISTRIBUTOR OF ADVERTISING MATTER	50.00

APPLICATION FOR LICENSE YEAR 20\_\_\_\_\_

1. Business name and address; If conducted under a corporate or fictitious name, list name: **(Please PRINT LEGIBLY):**

\_\_\_\_\_  
BUSINESS NAME

\_\_\_\_\_  
BUSINESS ADDRESS CITY STATE ZIP CODE

\_\_\_\_\_  
MAILING ADDRESS (*If different than above*)

\_\_\_\_\_  
BUSINESS TELEPHONE NUMBER

\_\_\_\_\_  
IRS I.D. NUMBER

2. Check (✓) whether business is: ☐ Incorporated ☐ Partnership ☐ Individual ☐ Agent

3. Give the name(s) of the true owners of the said business, their legal residence (excluding post office boxes), social security number, date of birth, and telephone number:

Name	Name	Name
Address	Address	Address
City/State/Zip	City/State/Zip	City/State/Zip
Social Security # - -	Social Security # - -	Social Security # - -
Date of Birth / /	Date of Birth / /	Date of Birth / /
Telephone # ( )	Telephone # ( )	Telephone # ( )
Driver's License No. & State - -	Driver's License No. & State - -	Driver's License No. & State - -

4. Describe fully the nature of the business:\_\_\_\_\_

5. Names of all individuals who will be conducting said business for your organization:\_\_\_\_\_

**FURTHER INFORMATION APPEARING ON THE REVERSE SIDE MUST BE COMPLETED!**

6. Where the said business will be conducted (i.e., place and/or event): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Please note:** Failure to provide the above necessary information required for proper enforcement of the General Business License Ordinance shall cause rejection of this application and shall require a new application and filing fee.

**I VERIFY THAT THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT. I UNDERSTAND THAT FALSE STATEMENTS MADE HEREIN ARE SUBJECT TO THE PENALTIES OF 18 PA. C.S. #4904 RELATING TO UNSWORN FALSIFICATION OF AUTHORITIES.**

**I have read and understand the Rules & Regulations provided to me, and further understand my responsibility to abide by them.**

**THIS DOES NOT PERMIT VENDORS TO SELL ON PRIVATE PROPERTY WITHOUT FIRST RECEIVING  
CONSENT OF PROPERTY OWNER**

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
DATE

\*\*\*\*\***FOR OFFICIAL USE ONLY**\*\*\*\*\*

\_\_\_\_\_  
ZONING ADMINISTRATOR

\_\_\_\_\_  
DATE

\_\_\_\_\_  
HEALTH DEPARTMENT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TAX AND ENFORCEMENT ADMINISTRATOR

\_\_\_\_\_  
DATE

LICENSE NUMBER \_\_\_\_\_

**CITY OF HARRISBURG AND HARRISBURG SCHOOL DISTRICT**  
**EXPLANATION OF THE**  
**BUSINESS PRIVILEGE AND MERCANTILE LICENSE**

Attached is an application for a Business Privilege and Mercantile License. The fee for this license is \$40.00 for each calendar year. The fee is not reduced pro rata by the portion of the license year elapsed in the year first procured. At the proper time, an annual or quarterly reporting form, whichever is applicable, will be mailed to you.

The Tax Ordinance was enacted under the authority of the Local Tax Enabling Act (Act 511 of 1965), 53 P.S. 6901 et seq., and appears in the Codified Ordinances of the City of Harrisburg at Chapter 5-715. The City of Harrisburg, Chapter 5-715 of the Codified Ordinance and the Harrisburg School District, Resolution of 1989 provides for and regulates the "assessment, levy and collection for general revenue purposes of an annual Business Privilege & Mercantile tax upon persons, firms, companies, and corporations engaging in business, described therein, within the City of Harrisburg . . ." The Chapter and Resolution contains pertinent information relative to the definitions and rates; a copy can be requested either through the City Clerk's Office or the Tax & Enforcement Office.

**Business Privilege & Mercantile Licenses may not be assigned or transferred. So if a new owner takes over the business, a new Business Privilege & Mercantile License and/or Health License application, if applicable, needs completed.** Taxpayer's change of address must be reported in writing to this office within ten (10) days after such change becomes effective.

This license may be suspended or revoked at any time by the Mayor or designee if it is determined that the holder of the permit or license secured the same by misrepresentation; failed to maintain qualifications required by federal, state or local laws; engaged in fraudulent behavior or misleading advertising; consented to or allowed any behavior which would constitute a crime under federal, state or local laws, including but not limited to drug trafficking or drug possession; committed an act of gross negligence, or allowed any manner or form of public nuisance.

**BUSINESS** - This is defined as carrying on, or exercising of any trade, profession, or vocation, or commercial activity or making sales within the City of Harrisburg. **The following are brief descriptions of each category to determine which one accurately describes the nature of your business.**

**BUSINESS PRIVILEGE** - Any profession, vocation or commercial activity, **including but not limited to**, lawyer, doctor, accountant, broker, contractor, consultant, maintenance/repairs, engineering, planning design, installation, training, the lease or use of real or personal property, commission sales, etc., for which a fee is collected for services rendered.

**WHOLESALE DEALER** - Sales made by persons engaged, as owner or agent, in the business of selling to, or exchanging with another person, goods for cash or barter or any consideration, for the purpose of resale by the person acquiring the goods sold or exchanged.

**RETAIL** - Sales made by persons engaged, as owner or agent, in the business of selling or exchanging merchandise for cash or barter or any consideration on the assumption that the purchaser of such goods has acquired the same for ultimate consumption or use and not for resale.

**TAX RATES**

**CITY OF HARRISBURG**

**HARRISBURG SCHOOL DISTRICT**

Business Privilege:	2 mills (.0020) per \$1,000 of gross receipts up to \$3,300,000. In excess of \$3,300,000, the rate imposed shall be 1/2 mill (.0005) per \$1,000.	1 mill (.0010) per \$1,000 of gross receipts up to \$3,300,000. In excess of \$3,300,000, the rate imposed shall be 1/2 mill (.0005) per \$1,000.
Wholesale Rate:	1/2 mill (.0005) per \$1,000 of gross receipts up to \$5,000,000. In excess of \$5,000,000, the rate imposed shall be 1/8 mill (.000125) per \$1,000.	1/2 mill (.0005) per \$1,000 of gross receipts up to \$5,000,000. In excess of \$5,000,000, the rate imposed shall be 1/8 mill (.000125) per \$1,000.
Retail Rate:	3/4 mill (.00075) per \$1,000 of gross receipts up to \$3,300,000. In excess of \$3,300,000, the rate imposed shall be 1/8 mill (.000125) per \$1,000.	3/4 mill (.00075) per \$1,000 of gross receipts up to \$3,300,000. In excess of \$3,300,000, the rate imposed shall be 1/8 mill (.000125) per \$1,000.

**ANNUAL TAX RETURNS ARE DUE BY APRIL 15TH OF EACH YEAR WHETHER OR NOT A TAX IS DUE!!!**

Failure to file and/or pay the tax could result in legal action by the City as well as your license being revoked.

**MAIL TO: TAX AND ENFORCEMENT OFFICE**  
10 N. 2<sup>ND</sup> STREET, SUITE 305-A  
HARRISBURG, PA 17101  
(717) 255-6513

Application is hereby made for a Business Privilege and Mercantile License for the year(s) 20\_\_ as required by Chapter 5-715 of the Codified Ordinance for the City of Harrisburg as amended by the City Council of the City of Harrisburg providing for the same. **Indicate Date Business Started (within the City Limits of Harrisburg):**

☐ WHOLESALE      ☐ RETAIL      ☐ RENTAL      ☐ BUSINESS PRIVILEGE

IRS ID NUMBER (EIN)

**FURTHER INFORMATION APPEARING ON THE REVERSE SIDE MUST BE COMPLETED!**

6. Fully describe the nature of your business: \_\_\_\_\_  
\_\_\_\_\_
7. List current job(s) or contracts, which necessitates the application for this license (if applicable):  
\_\_\_\_\_
8. Have you ever been issued a Business Privilege and Mercantile License with the City of Harrisburg?  
Yes ☐ No ☐ If yes, give name(s) license was issued under: \_\_\_\_\_  
\_\_\_\_\_
9. Give name, address (excluding PO BOX) of other places of Business, Parent Companies (if subsidiary) within or outside the City of Harrisburg: \_\_\_\_\_  
\_\_\_\_\_
10. How many full & part-time jobs were created as a result of your new business opening within the City of Harrisburg corporate limits?      **Full-time** \_\_\_\_\_ **Part-time** \_\_\_\_\_
11. Is this a minority-owned business?      ☐ Yes      ☐ No

**PLEASE NOTE:** Failure to provide the above information required for proper enforcement of the Business Privilege and Mercantile Tax and License, shall be cause for rejection of this application and shall require a new application and filing fee.

**I VERIFY THAT THE STATEMENT MADE HEREIN ARE TRUE AND CORRECT AND FURTHER UNDERSTAND MY RESPONSIBILITY FILE AND PAY EHT MERCANTILE AND BUSINESS PRIVILEGE TAX AT THE APPROPRIATE TIME. FURTHERMORE, A TAX RETURN MUST BE FILED WHETHER OR NOT A TAX IS DUE. I UNDERSTAND THAT FAILURE TO FILE A RETURN MAY SUBJECT ME TO PROSECUTION.**

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
DATE

**Prior to submitting this application, if you are located in the City, you are required to obtain Zoning approval, Fire Prevention Code approval and Health approval, if you deal with any type of food.**

**\*\*\*\*\* OFFICIAL USE ONLY \*\*\*\*\***

**The authorized signatures below certify that all Zoning, Health, Fire Prevention and related licenses have been established and conform to the respected ordinances under their authority.**

\_\_\_\_\_  
**ZONING ADMINISTRATOR      DATE**

\_\_\_\_\_  
**CODES ADMINISTRATOR      DATE**

\_\_\_\_\_  
**HEALTH OFFICER      DATE**

\_\_\_\_\_  
**TAX & ENFORCEMENT ADMINISTRATOR      DATE**

**Date Forwarded to Codes:**      /      /

**LICENSE NUMBER:**      -

## CITY OF HARRISBURG VENDOR LICENSE RULES AND REGULATIONS

- 1.) You are not permitted to sell merchandise on any City owned park and recreational site or upon City-owned real estate without possessing a valid park permit issued by the Department of Parks & Recreation
- 2.) You are not permitted to sell on State property.
- 3.) You are required to possess a valid Business Privilege and Mercantile License, Vendors License, and Pa Sales Tax License. These licenses must be prominently displayed at all times.
- 4.) You are not permitted to sell out of a vehicle. You must have all of your merchandise on a table, stand, etc.
- 5.) No street vendor shall sell or offer for sale, merchandise or services within (15) feet of any entrance to any property, or between a fire hydrant and the curb, or within (500) feet of any entrance to any public or private school, or on any sidewalk having a width of less than (4) feet.
- 6.) All street vendors shall position themselves at least (50) feet from another street vendor. No street vendor shall hereafter sell or offer for sale any products or services within (500) feet of the designated boundaries of any City organized, sponsored or sanctioned event or activity to which vendor access is restricted or regulated.
- 7.) Zoning approval must be obtained before any license is issued.
- 8.) Written permission from the owner of the property of where you wish to sell must be obtained, along with the form signed below.

**ANY** violations of the above rules and regulations may result in the immediate revocation of your Vendor License, and you may be barred from obtaining future Vendor License's and your merchandise may be confiscated.

Please print the following information clearly.

Date: \_\_\_\_\_

I \_\_\_\_\_, of \_\_\_\_\_, give  
Person giving permission property address

\_\_\_\_\_ permission to sell merchandise on this property.  
Vendor name

Phone number of person giving permission \_\_\_\_\_.

**COPY 1** - Tax & Enforcement Office  
**COPY 3** - Property Owner

**COPY 2** - Zoning Officer/Health Officer  
**COPY 4** - Vendor